

# House Study Bill 192

HOUSE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
ENVIRONMENTAL PROTECTION  
BILL BY CHAIRPERSON OLSON)

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act authorizing a county board of supervisors to levy a tax on  
2 real property in the county for flood and erosion control  
3 projects.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
5 TLSB 2013HC 83  
6 da/nh/5

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1 1 Section 1. Section 161E.9, Code 2009, is amended to read  
1 2 as follows:  
1 3 161E.9 TAX LEVY.  
1 4 The county board of supervisors may annually levy a tax not  
1 5 to exceed six and three-fourths cents per thousand dollars of  
1 6 assessed value of all ~~agricultural lands~~ real property in the  
1 7 county, to be used for flood and erosion control, including  
1 8 acquisition of land or interests in land, and repair,  
1 9 alteration, maintenance, and operation of works of improvement  
1 10 on lands under the control or jurisdiction of the county as  
1 11 provided in this chapter.

### EXPLANATION

1 12 This bill amends Code chapter 161E which provides for the  
1 13 flood and erosion control projects as administered by a county  
1 14 board of supervisors in cooperation with other entities  
1 15 including soil and water conservation districts and federal  
1 16 agencies (Code section 161E.1). Code section 161E.9 provides  
1 17 that a county board of supervisors may levy a special property  
1 18 tax on agricultural land to be used to support such projects.  
1 19 The bill expands the provision to allow for the levy of the  
1 20 tax on all real property in the county.  
1 21 LSB 2013HC 83  
1 22 da/nh/5